



[4830-01-p]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 1 and 602

[TD 9715]

RIN 1545-BH31

Regulations Revising Rules Regarding Agency for a Consolidated Group; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations; correction.

SUMMARY: This document contains corrections to final regulations (TD 9715) that were published in the **Federal Register** on April 1, 2015 (80 FR 17314). The final regulations are regarding the agent for an affiliated group of corporations that files a consolidated return (consolidated group).

DATES: This correction is effective on **[INSERT DATE OF PUBLICATION OF THIS DOCUMENT IN THE FEDERAL REGISTER]** and applicable beginning April 1, 2015.

FOR FURTHER INFORMATION CONTACT: Gerald Fleming at (202) 317-6975 or Richard M. Heinecke at (202) 317-6065 (not a toll free number).

SUPPLEMENTARY INFORMATION:

**Background**

The final regulations (TD 9715) that are the subject of this correction are under section 1502 of the Internal Revenue Code.

**Need for Correction**

As published, the final regulations (TD 9715) contain an error that may prove to be misleading and is in need of clarification.

**Correction of Publication**

Accordingly, the final regulations (TD 9715), that are the subject of FR Doc. 2015-07182, are corrected as follows:

1. On page 17316, in the preamble, the second column, under the paragraph heading “A. Designation on Commissioner’s Own Accord”, the eighth line from the bottom of the paragraph, the language “where the agent either fails timely” is corrected to read “where the agent either fails to timely”.

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